

EXHIBIT 1

false and frivolous claims set forth in Cracking the Code that only federal, state or local government workers are liable for the payment of federal income tax or subject to the withholding of federal income, social security and Medicare taxes from their wages under the internal revenue laws (26 U.S.C.); and it is further

ORDERED, that within 30 days of the entry of this Amended Judgment and Order of Permanent Injunction, Defendants will file amended U.S. Individual Income Tax Returns for the taxable years ending on December 31, 2002 and December 31, 2003 with the Internal Revenue Service. The amended tax returns to be filed by Defendants shall include, in Defendants' gross income for the 2002 and 2003 taxable years, the amounts that Defendant Peter Hendrickson received from his former employer, Personnel Management, Inc., during 2002 and 2003, as well the amounts that Defendant Doreen Hendrickson received from Una E. Dworkin during 2002 and 2003.

SO ORDERED.

s/Nancy G. Edmunds
Nancy G. Edmunds
United States District Judge

Dated: May 2, 2007

I hereby certify that a copy of the foregoing document was served upon counsel of record on May 2, 2007, by electronic and/or ordinary mail.

s/Carol A. Hemeyer
Case Manager

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UNITED STATES DISTRICT COURT
FOR THE EASTERN DISTRICT OF MICHIGAN
SOUTHERN DIVISION

UNITED STATES OF AMERICA,

Case No. 13-20371

-vs-

DOREEN HENDRICKSON,

Detroit, Michigan

Defendant.

July 23, 2014

-----/

TRANSCRIPT OF TRIAL - VOLUME THREE

BEFORE THE HONORABLE VICTORIA A. ROBERTS

UNITED STATES DISTRICT COURT JUDGE, and a Jury.

APPEARANCES:

For the Government:

Melissa Siskind, Esq.

Jeffrey McLellan, Esq.

For the Defendant:

Doreen Hendrickson, Pro Per

Standby Counsel:

Andrew Wise, Esq.

Proceedings taken by mechanical stenography, transcript
produced by computer-aided transcription

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1 Q. (By Ms. Hendrickson continuing) I just have a couple of things left about the
2 Order itself that was brought to my attention by Mr. Wise. You wrote the Order that
3 Judge Edmunds signed, the Summary Order, is that correct?

4 A. We submitted a proposed Order to the Court and I believe the Court signed it,
5 yes.

6 Q. Yes, okay. So she signed it just as you submitted it. I understood from him
7 that's like what would normally happen or something?

8 THE COURT: What's your question?

9 MRS. HENDRICKSON: I was clarifying because I was kind of surprised
10 by that.

11 THE COURT: But tell me what your question is.

12 Q. (By Ms. Hendrickson continuing) Oh, that she signed your proposed Order as
13 you submitted it with no changes?

14 A. I believe that's correct.

15 Q. Okay. I just wanted to go back to that. Now this is just the last topic I believe,
16 and this has to do with the Appeals Court when we appealed the decision. When we
17 submitted our appeal, we filed with that two Memoranda, one having to do with the
18 legal nature of the income tax and one of detailing some procedural issues in the
19 District Court proceedings, is that correct? Do you recall that at all?

20 A. I did not handle the case on appeal.

21 Q. I thought you --

22 THE COURT: What's your question?

23 Q. (By Ms. Hendrickson continuing) Well, you filed a motion to prevent the
24 appeals court from seeing those Memoranda.

25 A. I need to clarify. I was a trial attorney. We have a separate Appellate Section

UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF MICHIGAN
SOUTHERN DIVISION

UNITED STATES OF AMERICA,

Plaintiff(s),

Case No. 06-11753

Honorable Nancy G. Edmunds

v.

PETER ERIC HENDRICKSON and
DOREEN M. HENDRICKSON,

Defendant(s).

**ORDER GRANTING PLAINTIFF'S MOTION TO REQUIRE
DEFENDANTS TO FILE VALID AMENDED TAX RETURNS FOR 2002
AND 2003**

This matter comes before the Court on Plaintiff's motion to require Defendants to file valid amended tax returns for 2002 and 2003. [Docket Text #79.]

The Court has twice previously ordered Defendants to file amended tax returns. [Docket Text ## 34, 68.] When Defendants eventually filed the tax returns, they invalidated the returns by repudiating their signatures by writing "UNDER DURESS" over their signatures. This repudiation resulted in the Internal Revenue Service's inability to process the returns.

The Court, having reviewed the pleadings in this matter and being fully advised in the premises, GRANTS Plaintiff's motion.

The Court therefore ORDERS Defendants to file valid tax returns, in usable form, that in no way undermine the verity of the returns, by January 7, 2011. The Court has already found Defendants in contempt in this matter. [Docket Text #68.] If Defendants fail to file

DEFENDANT: DOREEN M. HENDRICKSON
CASE NUMBER: 13CR20371-1

SPECIAL CONDITIONS OF SUPERVISION

Upon defendant's release from prison, if she is not current in filing income tax, she must do so within 60 days of release and must provide copies of tax forms filed to the supervising officer, or submit a statement that she is current in submitting tax forms.

Tax forms must be submitted without an altered jurat, affidavit or anything else that prevents the IRS from properly processing her tax submissions.

While on supervised release, defendant is to fully cooperate with the IRS by filing all delinquent or amended returns within 60 days of the release on supervision and to timely file all future returns that come due during the term of supervised release. On these returns defendant shall not alter the jurats, add disclaimers, or otherwise make it impossible for the IRS to properly process them and they cannot be based on any theory contained in Cracking the Code.

Defendant is to report all earned taxable income and claim only allowable expenses on those returns. Hendrickson is to provide all appropriate documentation in support of said returns. Upon request, defendant is to furnish the IRS with information pertaining to all assets and liabilities and defendant is to fully cooperate by paying all taxes, interest and penalties due, and otherwise comply with the tax laws of the United States.

EXHIBIT 2

**Excerpt from an argument that amended returns should be required titled:
Amended Returns – Imposing a Duty to Correct Material Mistakes**

By Calvin Johnson, Andrews & Kurth Centennial Prof. of Law, University of Texas, Austin School of Law and T. Keith Fogg, Villanova University School of Law, September 8, 2008

I. Current Law

A. Internal Revenue Code

The Internal Revenue Code does not require a taxpayer to file an amended return to correct a mistake discovered after the filing of the original tax return.[2] The words “amended return” scarcely appear in the code.[3] Reg. sections 1.451-1(a) and 1.461-1(a) provide that a taxpayer “should” file an amended return when the taxpayer ascertains an error on a prior tax return, and pay any additional tax due within the period of limitations.[4] IRS Publication 17, *Your Federal Income Tax*, has long said that you should correct your return if, after you have filed it, you find that “you did not report some income, [or] you claimed deductions or credits you should not have claimed.” The publication states that you should “use Form 1040X, Amended U.S. Individual Income Tax Return, to correct a return you have already filed.”

In *Broadhead v. Commissioner*, the Tax Court held that Treasury regulations do not require a taxpayer to file an amended return, even after being advised to do so by an accountant.[5] In *Broadhead*, the taxpayer’s accountant advised the taxpayer that his closing inventory accounts were in error under accounting principles after the filing of the taxpayer’s original income tax return.[6] The IRS argued that *Broadhead* “willfully and deliberately attempted to evade and defeat his income taxes when he refused to file the amended return after being advised to do so by his accountant.”[7] The Tax Court held that the taxpayer “was not required by statute to file an amended return, and if one had been tendered for filing, [the IRS] could have declined to accept it.”[8] In *Badaracco v. Commissioner*, the Supreme Court implicitly accepted *Broadhead*, saying that “the Internal Revenue Code does not explicitly provide either for a taxpayer’s filing, or for the Commissioner’s acceptance, of an amended return; instead, an amended return is a creature of administrative origin and grace.”[9]

An amended return, Form 1040X, does not generally affect the status of the original return. The filing of an amended return does not change the statute of limitations that began to run with the original return.[10] In *Kaltreider Construction Co. v. United States*, the corporate taxpayer had filed an amended return and paid the additional tax shown due on the amended return within the original return’s three-year statute of limitations.[11] However, more than two years after payment of the additional tax, the corporation filed a claim for refund shortly after a court ruled that the additional tax should have been paid by the individual owners of the corporation and not the corporation itself.[12] Rejecting the taxpayer’s argument that the three-year period of limitations should begin to run from the time the amended return was filed, the Third Circuit Court of Appeals found that the claim for refund was not timely filed, stating, “the statute of limitations begins to run from the date the original return was filed, and the filing of the amended return does not operate to extend the statute.”[13] There is a limited exception under section 6501(c)(7) in which an amended return will extend the statute of limitations: If the IRS receives a written document showing an additional tax due, signed by the taxpayer, within 60 days before the expiration of the statute of limitations, the period for assessment of the additional amount shall not expire for 60 days after the date of receipt of such document.

Similarly, if the taxpayer had filed a fraudulent original return, the filing of an accurate amended return does not change the fraudulent nature of the original. In *Badaracco*, the Supreme Court held that the

section 6501(c)(1) exception applies when a taxpayer files a false or fraudulent return and then later files a non-fraudulent amended return, allowing the assessment of additional taxes “at any time,” even after three years have passed.[14] The code prescribes penalties for taxpayers and return preparers that understate tax liability. Treasury regulations provide that accuracy-related provisions apply to additional tax shown on amended returns.[15] Under section 6662, a taxpayer faces a penalty of 20 percent of the portion of underpayment that is attributable to negligence or disregard of rules or regulations or any substantial understatement of tax.[16] Negligence in this instance is defined to include “any failure to make a reasonable attempt to comply” with the code provisions, and disregard includes any “careless, reckless or intentional disregard.” [17] A substantial understatement of income tax is defined as the greater of 10 percent of the tax required to be shown on the return or \$5,000 (\$10,000 for corporations). [18]

The tax return preparer is also subject to penalties for understatement of tax.[19] In 2007 Congress increased the penalty amounts on tax return preparers[20] and raised the standards of conduct to avoid the return preparer penalty. To avoid a penalty after the 2007 amendments, the tax return preparer must have a reasonable belief that the position was more likely than not to be sustained on its merits if the position is not adequately disclosed on the tax return.[21] If the position is adequately disclosed, it needs only to have a reasonable basis.[22] A position meets the more likely than not standard if it has a greater than 50 percent likelihood of being upheld.[23] The reasonableness and likelihood of a position may be established by authorities described in reg. section 1.6662-4(d)(3)(ii).[24] Proposed amendments to the Circular 230 standards would incorporate the new more likely than not and reasonable basis standards as the minimum standards of professional conduct for practice before the IRS.[25] Section 6651(a) imposes civil penalties of 5 percent of the tax due for each month the failure to file a return continues, up to 25 percent in the aggregate.[26] If the failure to file is shown to be due to fraud, the civil penalty can be up to 75 percent of the tax shown on the return.[27] Section 7203 provides that a failure to file a return is a misdemeanor, subject to up to a \$25,000 (\$100,000 for a corporation) fine and one year’s imprisonment. The civil and criminal penalty provisions for failure to file a tax return do not apply to amended returns.

[1]Prior scholarly commentary supporting the amended return includes Kenneth L. Harris, “Requiring the Correction of Error Under the Federal Tax Law,” 42 Tax Law. 515, 536 (1989) (concluding that an amended return is within a taxpayer’s duty to file a true and amended return, and finding no administrative difficulties); Judson Temple, “Rethinking Imposition of a Legal Duty to Correct Material Tax Return Errors,” 76 Neb. L. Rev. 223 (1997) (failure to require amended returns is a “lingering oddity” of procedure).

[2]The term “amended return” refers to a return filed after an original return has been filed for a taxable period and after the due date, including extensions, for the original return. That an amended return is filed after the due date of the return distinguishes it from a “superseding return,” which will be defined and discussed below.

[3]The three places in the code that the words “amended returns” appear are in section 965(b)(2) (exception to amounts to be included for the temporary dividends received deduction) and in the descriptive headings of section 6501(c)(7) (exception to the statute of limitations on assessment) and section 6662A(e)(3) rule with respect to the imposition of the accuracy-related penalty on understatements). Sections 6501(c)(7) and 6662A(e)(3) are discussed further below.

[4]Reg. section 1.451-1(a) provides that “if a taxpayer ascertains that an item should have been included in gross income in a prior taxable year, he should, if within the period of limitation, file an amended return and pay any additional tax due.” Under reg. section 1.461-1(a), “if a taxpayer ascertains that a

liability was improperly taken into account in a prior taxable year, the taxpayer should, if within the period of limitation, file an amended return and pay any additional tax due.”

[5]Broadhead v. Commissioner, 14 T.C.M. (CCH) 1284 (1955).

[6]Id.

[7]Id.

[8]Id.

[9]Badaracco v. Commissioner, 464 U.S. 386, 393 (1984).

[10]Michael Saltzman, IRS Practice and Procedure, para. 5.02[2][b], RIA (revised 2d ed. 2002) (citing Kaltreider Construction Co. v. United States, 303 F.2d 366 (3d Cir.), cert. denied, 371 U.S. 877 (1962)).

[11]Kaltreider Construction Co., 303 F.2d at 367.

[12]Id.

[13]Id. at 368 (quoting 10 Mertens, Federal Income Taxation section 57.15).

[14]Saltzman, (quoting Badaracco, 464 U.S. at 393).

[15]Reg. section 1.6664-2(c)(2) and (3).

[16]Section 6662(a) and (b). The substantial understatement of tax can arise from an understatement of income tax, a substantial valuation misstatement, a substantial overstatement of pension liabilities, or a substantial estate or gift tax valuation understatement. Section 6662(b)(2) through (5).

[17]Section 6662(c).

[18]Section 6662(d).

[19]Section 6694.

[20]Section 6694(a) and (b); Notice 2007-5, 2007-3 IRB 269, Doc 2006-25337, 2006 TNT 245-6; Circular 230 section 10.34. Section 8246 of the Small Business and Work Opportunity Tax Act of 2007, P.L. 110-28, 121 Stat. 190, amended several code provisions related to the tax return preparer penalty. The 2007 act increased the section 6694(a) penalty from \$250 to the greater of \$1,000 or 50 percent of the tax return preparer’s income from the tax return preparation service. The section 6694(b) penalty for willful and reckless conduct was increased from \$1,000 to the greater of \$5,000 or 50 percent of the income from the tax preparation service.

[21]Section 6694(a)(2)(A) through (C)(i).

[22]Section 6694(a)(2)(C)(ii).

[23]Reg. section 1.6662-4(d)(2).

[24]Notice 2007-5; Circular 230 section 10.34.

[25]Proposed Treasury amendments to Circular 230, 31 CFR section 10.34(a) and (e), by reference to section 1.6662-4. In addition to the proposed regulations under Circular 230 there are also proposed regulations under sections 6694 and 6695, see 73 Fed. Reg. 34,560 (proposed June 17, 2008) (to be codified at 26 C.F.R. pts 1, 20, 25, et al.)

[26]Section 6651(a).

[27]Section 6651(f).

EXHIBIT 3

United States



of America

Department of the Treasury
Internal Revenue Service

Date: February 15, 2006

CERTIFICATE OF OFFICIAL RECORD

I certify that the annexed: Is a true copy of a Form 1040, U. S. Individual Income Tax Return and attachments dated August 12, 2003, for Peter E. and Doreen M. Hendrickson, Taxpayer Identification Numbers _____ and _____ respectively, for tax year 2002 consisting of 5 pages.

_____ under the custody of this office.

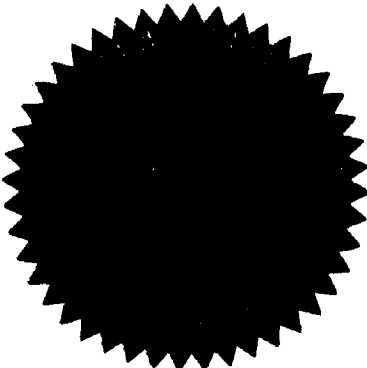


IN WITNESS WHEREOF, I have hereunto set my hand, and caused the seal of this be affixed, on the day and year first above written.

By the direction of the Secretary of the Treasury:

Scott B. Prentky

Scott B. Prentky, Field Director
Ogden Compliance Services
By: Layne D. Carver
Exam SC Support Operations Manager



1040

Label

See instructions (page 21)
Presidential Election Campaign (see page 21)

Filing Status

Check only one box.

Exemptions

If more than five dependents, see page 22.

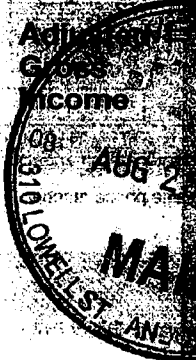
Income

Attach Forms W-2 and W-2G here. Also attach Form(s) 1099-R if tax was withheld.

If you did not get a W-2, see page 23.

Enclose, but do not attach, any payment. Also, please use Form 1040-Y.

Adjusted Gross Income



Main tax form grid with multiple columns and rows for reporting income, deductions, and credits. Includes handwritten entries and checkboxes.

RP-39

Tax and Credits

Standard Deduction

People who checked any of the boxes below can be claimed as a dependent; see page 34.

Single \$4,700
Head of household \$6,900
Married filing jointly \$7,950
Married filing separately \$3,925

Main body of the tax form containing various sections and instructions, partially obscured by heavy blacking out.

Table with multiple rows and columns, containing numerical values such as 7800, 6000, 10,152, and 96.

Other Taxes

Payments

If you have a qualifying child, attach Schedule EIC.

Refund

Direct deposit? See page 56 and fill in 71b, 71c, and 71d.

Amount You Owe

Third Party Designee

Sign Here

Joint return? See page 21. Keep a copy for your records.

Paid Preparer's Use Only

Lower sections of the tax form including Other Taxes, Payments, Refund, Amount You Owe, Third Party Designee, Sign Here, and Paid Preparer's Use Only, with handwritten signatures and dates.

Form 4852
(Revised Oct. 1998)

Department of the Treasury - Internal Revenue Service
**Substitute for Form W-2, Wage and Tax Statement, or Form 1099-R,
 Distributions From Pensions, Annuities, Retirement or
 Profit-Sharing Plans, IRAs, Insurance Contracts, Etc.**
 Attach to Form 1040, 1040A, 1040-EZ or 1040X

OMB No.
1545-0458

1. Name (First, middle, last) Peter E. Hendrickson 2. Social security number (SSN) _____

3. Address
232 Oriole Rd. Commerce Twp., MI 48382

4. Please fill in the year at the end of the statement. I have been unable to obtain (or have received an incorrect) Form W-2, Wage and Tax Statement, or Form 1099-R, Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc. from my employer or payer named below. I hereby notify the Internal Revenue Service of this fact. The amounts shown below are my best estimates of all wages or payments paid to me and Federal taxes withheld by this employer or payer during 2002 (year)

5. Employer's or payer's name, address and ZIP code
Personnel Management, Inc. 30057 Orchard Lake Rd., Ste 100
Farmington Hills, MI 48334 6. Employer's or payer's identification number (if known) _____

7(A) Enter wages, compensations and taxes withheld

a. Wages (Note: includes (1) the total wages paid (2) non-cash payments, (3) tips reported and (4) all other compensation before deductions for taxes, insurance, etc.)	<u>-0-</u>	f. Federal income tax withheld	<u>\$5642.20</u>
b. Social security wages	<u>-0-</u>	g. State tax withheld (Name or state)	<u>\$1907.98 (MI)</u>
c. Medicare wages	<u>-0-</u>	h. Local tax withheld (Name of locality)	<u>-0-</u>
d. Advance EIC payments	<u>-0-</u>	i. Social security tax withheld	<u>\$3655.83</u>
e. Social security tips	<u>-0-</u>	j. Medicare tax withheld	<u>\$854.93</u>

7(B). Enter distributions from pensions, annuities, retirement or profit-sharing plans, IRAs, insurance contracts, etc.

1. Gross Distribution	<u>-0-</u>	4. Federal Income Tax Withheld	<u>-0-</u>
2a. Taxable Amount	<u>-0-</u>	5. State Income Tax Withheld	<u>-0-</u>
2b. Taxable Amount not determined <input type="checkbox"/>		6. Employee Contribution	<u>-0-</u>
Total Distribution <input type="checkbox"/>		7. Net Unrealized Appreciation	<u>-0-</u>
3. Capital Gains (included in 2a)	<u>-0-</u>	8. Enter Distribution Code	<u>-</u>

8. How did you determine the amounts in item 7 above?

Company provided records and the statutory language behind IRC sections 3401 and 3121 and others.

9. Explain your efforts to obtain Form W-2, 1099-R, or W-2c, Statement of Corrected Income and Tax Amounts.

Request, but the company refuses to issue forms correctly listing payments of "wages as defined in 3401(a) and 3121(a)" for fear of IRS retaliation. The amounts listed as withheld on the W-2 it submitted are correct, however.

Importance Notice: If your employer has ceased operations or filed for bankruptcy, you may wish to send a copy of this form to the Social Security Administration office listed in your telephone directory to ensure proper social security credit.

Paperwork Reduction Act Notice:

We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax. You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by Code section 6103. The time needed to complete this form will vary depending on individual circumstances. The estimated average time is 15 minutes. If you have comments concerning the occurrence of this time estimate or suggestions for making this form simpler, we would be happy to hear from you. You can write to the Tax Forms Committee, Western Area Distribution Center, Rancho Cordova, CA 95743 0001. DO NOT send this form to this office. Instead, attach it to your tax return.

Under penalties of perjury, I declare that I have examined this statement, and to the best of my knowledge and belief, it is true, correct, and complete.

10. Your signature  11. Date (mm/dd/yyyy) 08/12/03

PAYER'S name, address, city, state, ZIP code Uña E. Dworkin 33904 Old Timber Farmington Hills, MI 48331-1528		PAYER'S telephone no. _____		Form 1099-MISC 2002		Miscellaneous Income	
PAYER'S Federal identification number _____		RECIPIENT'S identification number _____		2 Royalties \$ _____		3 Other income \$ _____	
RECIPIENT'S name Doreen Hendrickson		Street address (including apt. no.) 232 Oriole Rd.		4 Federal income tax withheld \$ _____		5 Fishing boat proceeds \$ _____	
City, state, and ZIP code Commerce Twp., MI 48382		6 Medical and health care payments \$ _____		7 Nonemployer compensation \$ -0-		8 Substitute payments in lieu of dividends or interest \$ _____	
Account number (optional) _____		2nd TIN not <input type="checkbox"/>		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (required for resale) <input type="checkbox"/>		10 Crop insurance proceeds \$ _____	
15 \$ _____		11 \$ _____		12 Excess golden parachute payments \$ _____		13 Gross proceeds paid to an attorney \$ _____	
16 State tax withheld \$ _____		17 State/Payer's state no. _____		18 State income \$ _____		19 State income \$ _____	

Copy A
 For Internal Revenue Service Center
 File with Form 1096.
 For Privacy Act and Paperwork Reduction Act Notice, see the 2002 General Instructions for Forms 1099, 1098, 5498, and W-2G.

Form 1099-MISC Cat. No. 14425J Department of the Treasury - Internal Revenue Service
Do Not Cut or Separate Forms on This Page — Do Not Cut or Separate Forms on This Page

This corrected Form 1099-MISC is submitted to rebut a document known to have been submitted by the party identified above as 'PAYER' which erroneously alleges a payment to the party identified above as the 'RECIPIENT' of "gains, profit or income" made in the course of a "trade or business". Under penalty of perjury, I declare that I have examined this statement and to the best of my knowledge and belief, it is true, correct, and complete.

Doreen Hendrickson 5/12/03
 Doreen Hendrickson Date

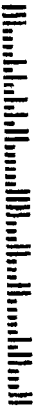
*Hendrickson
232 Oriole Rd.
Commerce Twp. MI 48389*

VERIFIED MAIL



7002 0510 0000 1390 9832
05/23/2006

INTERNAL REVENUE SERVICE CENTER
ANDOVER, MA 05501-0002



**RETURN RECEIPT
REQUESTED**



9264



05501

U.S. POSTAGE
FARMINGTON HILLS, MI
48333-03
FACOUNT

\$4.42
00062716-14

United States



of America

Department of the Treasury
Internal Revenue Service

Date: September 29, 2005

CERTIFICATE OF OFFICIAL RECORD

I certify that the annexed: Is a true copy of a Form 1040, U. S. Individual Income Tax Return and attachments dated April 7, 2004 for Peter E. and Doreen M. Hendrickson, Taxpayer Identification Numbers , and _____ respectively, for tax year 2003 consisting of 4 pages.

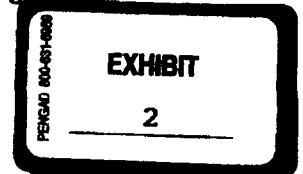
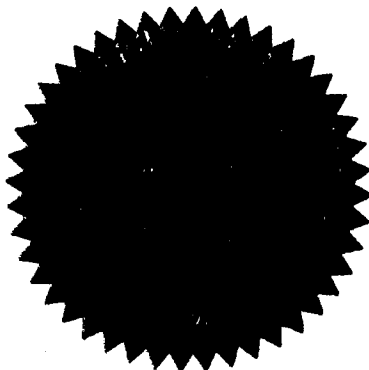
_____ under the custody of this office.

IN WITNESS WHEREOF, I have hereunto set my hand, and caused the seal of this office to be affixed, on the day and year first above written.

By the direction of the Secretary of the Treasury:

Scott B. Prentky

Scott B. Prentky, Field Director
Ogden Compliance Services
By: Dennis L. Parizek *DLP*
Exam SC Support Operations Manager



0922110538349-4

1040

Department of the Treasury - Internal Revenue Service
U.S. Individual Income Tax Return 2003

Label

(See instructions on page 19.)
 Use the IRS label. Otherwise, please print or type.
 Prorated Election Campaign (See page 19)

For the year 2003 (Do not check this box unless you are filing a joint return)

Your first name and initial Peter E	Last name Heardrickson	Your social security number
If a joint return, spouse's first name and initial Doreen M	Last name Heardrickson	Spouse's social security number
Name address, apartment and street (if you have a P.O. box, see page 19) 332 Oriole Rd	City, town or post office, state, and ZIP code (if you have a foreign address, see page 19) Compasso Twp, Michigan 48828	Are you married? Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>
Do you, or your spouse if filing a joint return, want \$3 to go to U.S. Treasury? Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>		Are you a spouse? Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>

Filing Status

Check only one box.

- 1 Single
- 2 Married filing jointly (even if only one had income)
- 3 Married filing separately. Enter spouse's SSN above and full name here.
- 4 Head of household with qualifying person. (See page 28.) If the qualifying person is a child for your dependent, enter the child's name here.
- 5 Qualifying widow(er) with dependent child. (See page 28.)

Exemptions

If more than two dependents, see page 21.

6a Yourself. If your parent (or someone else) can claim you as a dependent on his or her tax return, do not check box 6a.

b Spouse

c Dependents:

(1) First name	Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) Are you filing a joint return with this child (see page 21)?
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>

d Total number of exemptions claimed: **2**

Income

Attach Forms W-2 and W-2G here. Also attach Form(s) 1099-R if tax was withheld.

If you did not get a W-2, see page 22.

Enclose, but do not attach, any payment. Also, please use Form 1040-V.

7	Wages, salaries, tips, etc. Attach Form(s) W-2	7a	0
8a	Taxable interest. Attach Schedule B if required	8a	2732
b	Tax-exempt interest. Do not include on line 8a	8b	
9a	Ordinary dividends. Attach Schedule D if required	9a	
b	Qualifying dividends (see page 23)	9b	
10	Taxable refunds, credits, or offsets of state and local income taxes (see page 23)	10	
11	Alimony received	11	
12	Dividend income or loss. Attach Schedule C or C-12	12	
13a	Capital gain or loss. Attach Schedule D if required. If not required, check here <input type="checkbox"/>	13a	
b	If box on 13a is checked, enter post-May 6 capital gain distributions	13b	
14	Other gains or losses. Attach Form 4797	14	
15a	IRA distributions	15a	28344
b	Taxable amount (see page 26)	15b	
16a	Pensions and annuities	16a	
b	Taxable amount (see page 25)	16b	
17	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	17	
18	Farm income or loss. Attach Schedule F	18	
19	Unemployment compensation	19	
20a	Social security benefits	20a	
b	Taxable amount (see page 27)	20b	
21	Other income. List type and amount (see page 27)	21	
22	Add the amounts in the far right column for lines 7 through 21. This is your total income	22	28614

Adjusted Gross Income

23	Educator expenses (see page 25)	23	
24	IRA deduction (see page 23)	24	
25	Student loan interest deduction (see page 31)	25	
26	Tuition and fees deduction (see page 32)	26	
27	Moving expenses. Attach Form 3903	27	
28	One-half of self-employment tax. Attach Schedule SE	28	
29	Self-employed health insurance deduction (see page 33)	29	
30	Self-employed SEP, SIMPLE, and qualified plans	30	
31	Penalty on early withdrawal of savings	31	
32a	Alimony paid. b Recipient's SSN	32a	
33	Add lines 23 through 32a	33	0
34	Subtract line 33 from line 22. This is your adjusted gross income	34	28614

Form 1040 (2003)

Page 2

Tax and Credits

Standard Deduction for—

• People who checked any box on line 35a or 35b or who can be claimed as a dependent, see page 34.

• All others:

Single or Married filing separately, \$4,750

Married filing jointly or Qualifying widow(er), \$9,500

Head of household, \$7,000

35	Amount from line 34 (adjusted gross income)	35	286,141
36a	Check <input type="checkbox"/> You were born before January 2, 1953, <input type="checkbox"/> Blind, Total boxes if: <input type="checkbox"/> Spouse was born before January 2, 1953, <input type="checkbox"/> Blind, checked ▶ 36a		
b	If you are married filing separately and your spouse itemizes deductions, or you were a dual-status alien, see page 34 and check here ▶ 36b <input type="checkbox"/>		
37	Itemized deductions (from Schedule A) or your standard deduction (see left margin)	37	9500.00
38	Subtract line 37 from line 35	38	291,386
39	If line 35 is \$104,825 or less, multiply \$3,050 by the total number of exemptions claimed on line 6d. If line 35 is over \$104,825, see the worksheet on page 38	39	2,100.00
40	Taxable income. Subtract line 39 from line 38. If line 39 is more than line 38, enter -0-	40	293,486
41	Tax (see page 36). Check if any tax is from: a <input type="checkbox"/> Form(s) 9814 b <input type="checkbox"/> Form 4972	41	-0-
42	Alternative minimum tax (see page 38). Attach Form 6251	42	
43	Add lines 41 and 42	43	-0-
44	Foreign tax credit. Attach Form 1116 if required	44	
45	Credit for child and dependent care expenses. Attach Form 2441	45	
46	Credit for the elderly or the disabled. Attach Schedule R	46	
47	Education credits. Attach Form 8853	47	
48	Retirement savings contributions credit. Attach Form 8880	48	
49	Child tax credit (see page 40)	49	
50	Adoption credit. Attach Form 8839	50	
51	Credits from: a <input type="checkbox"/> Form 8396 b <input type="checkbox"/> Form 8859	51	
52	Other credits. Check applicable box(es): a <input type="checkbox"/> Form 3800 b <input type="checkbox"/> Form 8801 c <input type="checkbox"/> Specify	52	
53	Add lines 44 through 52. These are your total credits	53	-0-
54	Subtract line 53 from line 43. If line 53 is more than line 43, enter -0-	54	-0-

Other Taxes

55	Self-employment tax. Attach Schedule SE	55	-0-
56	Social security and Medicare tax on tip income not reported to employer. Attach Form 4137	56	-0-
57	Tax on qualified plans, including IRAs, and other tax-favored accounts. Attach Form 5329 if required	57	28.34
58	Advance earned income credit payments from Form(s) W-2	58	-0-
59	Household employment taxes. Attach Schedule H	59	-0-
60	Add lines 54 through 59. This is your total tax	60	28.34

Payments

If you have a qualifying child, attach Schedule EIC.

61	Federal income tax withheld from Form(s) W-2 and 1099	61	10,256.34
62	2003 estimated tax payments and amount applied from 2002 return	62	-0-
63	Earned income credit (EIC)	63	-0-
64	Excess social security and tier 1 RRTA tax withheld (see page 56)	64	-0-
65	Additional child tax credit. Attach Form 8812	65	-0-
66	Amount paid with request for extension to file (see page 56)	66	-0-
67	Other payments from: a <input type="checkbox"/> Form 2439 b <input type="checkbox"/> Form 4136 c <input type="checkbox"/> Form 8825	67	-0-
68	Add lines 61 through 67. These are your total payments	68	10,228.00

Refund

Direct deposit? See page 56 and fill in 70b, 70c, and 70d.

69	If line 68 is more than line 60, subtract line 60 from line 68. This is the amount you overpaid	69	10,228.00
70a	Amount of line 69 you want refunded to you	70a	10,228.00
b	Routing number		
c	Account number		
d	Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings		
71	Amount of line 69 you want applied to your 2004 estimated tax	71	

Amount You Owe

72	Amount you owe. Subtract line 68 from line 60. For details on how to pay, see page 57	72	
73	Estimated tax penalty (see page 58)	73	

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see page 58)? Yes. Complete the following. No

Designee's name	Phone no. ()	Personal identification number (PIN)
-----------------	---------------	--------------------------------------

Sign Here

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Joint return? See page 20. Keep a copy for your records.

Your signature	Date	Your occupation	Daytime phone number
<i>[Signature]</i>	4-07-04	American Critic	()
Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation	
<i>[Signature]</i>	4/07/04	Michigan resident	

Paid Preparer's Use Only

Preparer's signature	Date	Check if self-employed <input type="checkbox"/>	Preparer's SSN or PTIN
Firm's name (or yours if self-employed), address, and ZIP code	EIN	Phone no. ()	

Form 4852
(Revised Oct 1998)

Department of the Treasury - Internal Revenue Service
**Substitute for Form W-2, Wage and Tax Statement, or Form 1099-R,
 Distributions From Pensions, Annuities, Retirement or
 Profit-Sharing Plans, IRAs, Insurance Contracts, Etc.**
 Attach to Form 1040, 1040A, 1040-EZ or 1040X

OMB No.
1545-0458

1. Name (First, middle, last) Peter E. Hendrickson
 2. Social security number (SSN)

3. Address
 232 Oriole Rd. Commerce Twp. Michigan 48882

4. Please fill in the year at the end of the statement. I have been unable to obtain (or have received an incorrect) Form W-2, Wage and Tax Statement, or Form 1099-R, Distributions From Pensions, Annuities, Retirement or Profit-sharing Plans, IRAs, Insurance Contracts, etc., from my employer or payer named below. I hereby notify the Internal Revenue Service of this fact. The amounts shown below are my best estimates of all wages or payments paid to me and Federal taxes withheld by this employer or payer during 2003 (year)

5. Employer's or payer's name, address and ZIP code Personnel Management Inc.
 30057 Orchard Lake Rd. Ste 100, Farmington Hills, Michigan 48334
 6. Employer's or payer's identification number (if known)

7(A) Enter wages, compensations and taxes withheld

a. Wages (Note: include (1) the total wages paid (2) noncash payments, (3) tips reported and (4) all other compensation before deductions for taxes, insurance, etc.)	-0-	f. Federal income tax withheld	\$5620.02
b. Social security wages	-	g. State tax withheld (Name or state)	\$1942.80 MI
c. Medicare wages	-0-	h. Local tax withheld (Name of locality)	-0-
d. Advance EIC payments	-	i. Social security tax withheld	\$3757.60
e. Social security tips	-0-	j. Medicare tax withheld	\$878.72

7(B). Enter distributions from pensions, annuities, retirement or profit-sharing plans, IRAs, insurance contracts, etc.

1. Gross Distribution	-0-	4. Federal Income Tax Withheld	-0-
2a. Taxable Amount	-0-	5. State Income Tax Withheld	-0-
2b. Taxable Amount not determined <input type="checkbox"/>		6. Employee Contribution	-0-
Total Distribution <input type="checkbox"/>		7. Net Unrealized Appreciation	-0-
3. Capital Gains (included in 2a)	-0-	8. Enter Distribution Code	-

8. How did you determine the amounts in item 7 above?

Company provided records and the statutory language behind IRC sections 3401 and 3121 and others.

9. Explain your efforts to obtain Form W-2, 1099-R, or W-2c, Statement of Corrected Income and Tax Amounts. Request, but the company refuses to issue forms correctly listing payments of "wages as defined in 3401(a) and 3121(a) for fear of IRS retaliation. The amounts listed as withheld on the W-2 if submitted are correct, however.

Importance Notice: If your employer has ceased operations or filed for bankruptcy, you may wish to send a copy of this form to the Social Security Administration office listed in your telephone directory to ensure proper social security credit.

Paperwork Reduction Act Notice:

We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax. You are not required to provide the information requested on a form that is subject to the Paper Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by Code section 6103. The time needed to complete this form will vary depending on individual circumstances. The estimated average time is 18 minutes. If you have comments concerning the occurrence of this time estimate or suggestions for making this form simpler, we would be happy to hear from you. You can write to the Tax Forms Committee, Western Area Distribution Center, Rancho Cordova, CA 95743 0001. DO NOT send this form to this office. Instead, attach it to your tax return.

Under penalties of perjury, I declare that I have examined this statement, and to the best of my knowledge and belief, it is true, correct, and complete.

10. Your signature 
 11. Date (mm/dd/yyyy) 03/24/04

CORRECTED (if checked)

PAYER'S name, street address, city, state, ZIP code, and telephone no. Una E. Dworkin 33904 Old Timber Farmington Hills, MI 48331-1528		1 Rents \$	2 Royalties \$	3 Other income \$	4 Federal income tax withheld \$	5 Medical and health care payments \$	6 Pension or annuity payments \$	7 Unemployment compensation \$	8 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/> \$	9 Crop insurance proceeds \$	10 State tax withheld \$	11 State/Payer's state no. \$	12 State income \$
PAYER'S Federal identification number	RECIPIENT'S identification number	2008 Form 1099-MISC		Miscellaneous Income		Copy B For Recipient		This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.					
RECIPIENT'S name Doreen Hendrickson		7 Unemployment compensation \$ -0-		8 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/> \$		9 Crop insurance proceeds \$		10 State tax withheld \$					
Recipient address (including apt. no.) 232 Oriole		11 State tax withheld \$		12 State/Payer's state no. \$		13 State income \$		14 Gross proceeds paid to an attorney \$					
Recipient address (including apt. no.) 232 Oriole		15		16		17		18					
City, state, and ZIP code Commerce Twp MI 48382		19		20		21		22					
Account number (optional)		23		24		25		26					

Form 1099-MISC

(keep for your records)

Department of the Treasury - Internal Revenue Service

This corrected Form 1099-MISC is submitted to rebut a document known to have been submitted by the party identified above as 'PAYER' which erroneously alleges a payment to the party identified above as the 'RECIPIENT' of "gains, profit or income" made in the course of a "trade or business". Under penalty of perjury, I declare that I have examined this statement and to the best of my knowledge and belief, it is true, correct, and complete.

Doreen M Hendrickson
 Doreen Hendrickson

03/24/04
 Date

United States



of America

Department of the Treasury
Internal Revenue Service

Date: February 9, 2006

CERTIFICATE OF OFFICIAL RECORD

I certify that the annexed: is a true Form 4340, Certificate of Assessments, Payments and Other Specified Matters for Peter E. & Doreen M. Hendrickson, SSN: and Spouse SSN: , for U.S. Individual Income Tax Return (Form (1040), for tax period December 31, 2002, consisting of two pages

under the custody of this office.

IN WITNESS WHEREOF, I have hereunto set my hand, and caused the seal of this office to be affixed, on the day and year first above written.

By direction of the Secretary of the Treasury:

A handwritten signature in cursive script that reads "Linda L. Drake".

Linda L. Drake
Supervisor Accounting Technician
Ogden W&I Submission Processing
SW Delegation Order 198



CERTIFICATE OF ASSESSMENTS, PAYMENTS, AND OTHER SPECIFIED MATTERS

PETER E & DOREEN M HENDRICKSON

EIN/SSN:

TYPE OF TAX: U.S. INDIVIDUAL INCOME TAX RETURN
 FORM: 1040 TAX PERIOD: DEC 2002

DATE	EXPLANATION OF TRANSACTION	ASSESSMENT, OTHER DEBITS (REVERSAL)	PAYMENT, CREDIT (REVERSAL)	ASSESSMENT DATE (23C, RAC 006)
	ADJUSTED GROSS INCOME 20.00			
08-25-2003	RETURN FILED & TAX ASSESSED 08221-236-16503-3		0.00	09-29-2003
04-15-2003	WITHHOLDING & EXCESS FICA		10,152.96	
03-21-2003	EXTENSION OF TIME TO FILE EXT. DATE 08-15-2003			
04-15-2003	OVERPAYMENT CREDIT TRANSFERRED 1040 200012		(1,699.86)	
04-15-2003	OVERPAYMENT CREDIT TRANSFERRED 1040 200112		(6,521.11)	
04-15-2003	OVERPAYMENT CREDIT TRANSFERRED 1040 200012		(1,931.99)	

CERTIFICATE OF ASSESSMENTS, PAYMENTS, AND OTHER SPECIFIED MATTERS

PETER E & DOREEN M HENDRICKSON

EIN/SSN: . . .

TYPE OF TAX: U.S. INDIVIDUAL INCOME TAX RETURN
FORM: 1040 TAX PERIOD: DEC 2002

BALANCE 0.00

I CERTIFY THAT THE FOREGOING TRANSCRIPT OF THE TAXPAYER NAMED ABOVE IN RESPECT TO THE TAXES SPECIFIED IS A TRUE AND COMPLETE TRANSCRIPT FOR THE PERIOD STATED, AND ALL ASSESSMENTS, ABATEMENTS, CREDITS, REFUNDS, AND ADVANCE OR UNIDENTIFIED PAYMENTS, AND THE ASSESSED BALANCE RELATING THERETO, AS DISCLOSED BY THE RECORDS OF THIS OFFICE AS OF THE ACCOUNT STATUS DATE ARE SHOWN THEREIN. I FURTHER CERTIFY THAT THE OTHER SPECIFIED MATTERS SET FORTH IN THIS TRANSCRIPT APPEAR IN THE OFFICIAL RECORDS OF THE INTERNAL REVENUE SERVICE.

SIGNATURE OF CERTIFYING OFFICER: Linda L. Drake

PRINT NAME: Linda L. Drake

TITLE: Supervisor Accounting Technician, Ogden W&I Submission Processing

DELEGATION ORDER: SW Delegation Order 198

LOCATION: INTERNAL REVENUE SERVICE

ACCOUNT STATUS DATE 02/09/2006

United States**of America****Department of the Treasury
Internal Revenue Service**

Date: February 9, 2006

CERTIFICATE OF OFFICIAL RECORD

I certify that the annexed: _____ is a true Form 4340, Certificate of Assessments, Payments and Other Specified Matters for Peter E. & Doreen M. Hendrickson, SSN: _____ and Spouse SSN: _____, for U.S. Individual Income Tax Return (Form (1040), for tax period December 31, 2003, consisting of two pages _____

_____ under the custody of this office.

IN WITNESS WHEREOF, I have hereunto set my hand, and caused the seal of this office to be affixed, on the day and year first above written.

By direction of the Secretary of the Treasury:

Handwritten signature of Linda L. Drake in cursive script.

Linda L. Drake
Supervisor Accounting Technician
Ogden W&I Submission Processing
SW Delegation Order 198



CERTIFICATE OF ASSESSMENTS, PAYMENTS, AND OTHER SPECIFIED MATTERS

PETER E & DOREEN M HENDRICKSON

EIN/SSN:

TYPE OF TAX: U.S. INDIVIDUAL INCOME TAX RETURN
 FORM: 1040 TAX PERIOD: DEC 2003.

DATE	EXPLANATION OF TRANSACTION	ASSESSMENT, OTHER DEBITS (REVERSAL)	PAYMENT, CREDIT (REVERSAL)	ASSESSMENT DATE (23C, RAC 006)
	ADJUSTED GROSS INCOME			
	286.00			
04-15-2004	RETURN FILED & TAX ASSESSED 09221-105-38349-4 200419		28.34	05-24-2004
04-15-2004	WITHHOLDING & EXCESS FICA		10,256.34	
04-15-2004	OVERPAYMENT CREDIT TRANSFERRED 1040 200012		(5,551.44)	
04-15-2004	CREDIT TRANSFERRED		(515.66)	
04-15-2004	CREDIT TRANSFERRED		(553.17)	
04-15-2004	CREDIT TRANSFERRED		(529.18)	
06-14-2004	OVERPAID CREDIT APPLIED		32.91	
10-04-2004	REFUND		(3,172.30)	
10-04-2004	INTEREST DUE TAXPAYER		60.84	

CERTIFICATE OF ASSESSMENTS, PAYMENTS, AND OTHER SPECIFIED MATTERS

PETER E & DOREEN M HENDRICKSON

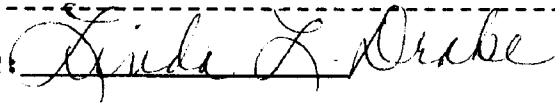
EIN/SSN:

TYPE OF TAX: U.S. INDIVIDUAL INCOME TAX RETURN
FORM: 1040 TAX PERIOD: DEC 2003

BALANCE 0.00

I CERTIFY THAT THE FOREGOING TRANSCRIPT OF THE TAXPAYER NAMED ABOVE IN RESPECT TO THE TAXES SPECIFIED IS A TRUE AND COMPLETE TRANSCRIPT FOR THE PERIOD STATED, AND ALL ASSESSMENTS, ABATEMENTS, CREDITS, REFUNDS, AND ADVANCE OR UNIDENTIFIED PAYMENTS, AND THE ASSESSED BALANCE RELATING THERETO, AS DISCLOSED BY THE RECORDS OF THIS OFFICE AS OF THE ACCOUNT STATUS DATE ARE SHOWN THEREIN. I FURTHER CERTIFY THAT THE OTHER SPECIFIED MATTERS SET FORTH IN THIS TRANSCRIPT APPEAR IN THE OFFICIAL RECORDS OF THE INTERNAL REVENUE SERVICE.

SIGNATURE OF CERTIFYING OFFICER:



PRINT NAME: Linda L. Drake

TITLE: Supervisor Accounting Technician, Ogden W&I Submission Processing

DELEGATION ORDER: SW Delegation Order 198

LOCATION: INTERNAL REVENUE SERVICE

ACCOUNT STATUS DATE 02/09/2006

Affidavit

I am Doreen M. Hendrickson, a woman born, and presently living, in Michigan; older than the age of majority; and of sound mind.

I have personal knowledge of the facts set forth in this affidavit, and, if called upon to testify to them, could and would do so competently. Further, I certify that the accompanying copies of the sworn 2002 and 2003 tax return instruments of Peter and Doreen Hendrickson, themselves affidavits and to be considered as such for the purposes of the reply to Plaintiff's Motion for Summary Judgment to which they are attached, are true copies of the original filed documents; and that the accompanying copies of the United States of America Department of Treasury Certificates of Assessment for Peter E. and Doreen M. Hendrickson for the years 2002 and 2003 are true copies of the documents of the same description entered into evidence by the Plaintiff in the instant action.

I am a private-sector, non-federally-connected individual.

I have no ongoing administrative relationship of any kind with the federal government, and had none during 2002 or 2003.

No federal income tax was or is due and owing from Peter E. Hendrickson or myself for the years 2002 and 2003 except as is indicated on the tax returns he and I filed for those years.

The federal refunds claimed by Peter E. Hendrickson and myself for 2002 and 2003 did not exceed by one penny the amounts withheld during those years, and properly reflected the amount of tax assessed, due and owing.

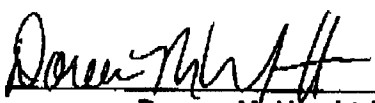
Upon information and belief, Kim Halbrook is not a CPA, a lawyer, or in any other way qualified to offer even an educated guess as to whether Peter Hendrickson was an "employee" of Personnel Management, Inc. as that term is defined in the income tax laws; that Personnel Management, Inc. is or was an "employer" as that term is defined in the income tax laws; that Peter Hendrickson was ever in "employment" as that term is defined in the internal revenue laws; or was ever paid "wages" as that term is defined in the income tax laws.

Upon information and belief, Shauna Henline has no personal knowledge whatsoever as to the nature of affiant's relationship with Una E. Dworkin, the nature or legal status of her receipts, or anything else relevant to the instant action.

Upon information and belief, "Terry Grant" has no personal knowledge whatsoever as to the nature of affiant's relationship with Una E. Dworkin, the nature or legal status of her receipts, or anything else relevant to the instant action.

I declare under penalty of perjury under the laws of the United States of America that the foregoing is true and correct.

Executed on this 7th day of September, 2006.



Doreen M. Hendrickson

Form **1040X**
(Rev. November 2003)

Department of the Treasury—Internal Revenue Service

Amended U.S. Individual Income Tax Return

OMB No. 1545-0091

▶ See separate instructions.

This return is for calendar year **2002**, or fiscal year ended ▶

Please print or type	Your first name and initial Peter E.	Last name Hendrickson	Your social security number [REDACTED]
	If a joint return, spouse's first name and initial Doreen M.	Last name Hendrickson	Spouse's social security number [REDACTED]
	Home address (no. and street) or P.O. box if mail is not delivered to your home 232 Oriole St.		Apt. no. ()
	City, town or post office, state, and ZIP code. If you have a foreign address, see page 2 of the instructions. Commerce Twp, MI 48382		Phone number ()
			For Paperwork Reduction Act Notice, see page 6.

- A** If the name or address shown above is different from that shown on the original return, check here
- B** Has the original return been changed or audited by the IRS or have you been notified that it will be? Yes No
- C** Filing status. Be sure to complete this line. **Note.** You cannot change from joint to separate returns after the due date.
- On original return ▶ Single Married filing jointly Married filing separately Head of household Qualifying widow(er)
- On this return ▶ Single Married filing jointly Married filing separately Head of household* Qualifying widow(er)
- * If the qualifying person is a child but not your dependent, see page 2.

Use Part II on the back to explain any changes

		A. Original amount or as previously adjusted (see page 2)	B. Net change—amount of increase or (decrease)—explain in Part II	C. amount
Income and Deductions (see pages 2-6)				
	1 Adjusted gross income (see page 3)	20 ⁰⁰	58,781 ²⁰	58,801 ⁰⁰
	2 Itemized deductions or standard deduction (see page 3)	7850 ⁰⁰	#	7850 ⁰⁰
	3 Subtract line 2 from line 1	17830 ⁰⁰	58781	50,951 ⁰⁰
	4 Exemptions. If changing, fill in Parts I and II on the back	6000 ⁰⁰	6000 ⁰⁰	12,000 ⁰⁰
	5 Taxable income. Subtract line 4 from line 3	11830 ⁰⁰		72,951 ⁰⁰
Tax Liability	6 Tax (see page 4). Method used in col. C. Table	0	5246 ⁰⁰	5246 ⁰⁰
	7 Credits (see page 4)			
	8 Subtract line 7 from line 6. Enter the result but not less than zero			5246 ⁰⁰
	9 Other taxes (see page 4)			
	10 Total tax. Add lines 8 and 9	0	5246 ⁰⁰	5246 ⁰⁰
Payments	11 Federal income tax withheld and excess social security and tier 1 RRTA tax withheld. If changing, see page 4	10152 ⁹⁶	4510 ³⁶	5642 ²⁰
	12 Estimated tax payments, including amount applied from prior year's return			
	13 Earned income credit (EIC)			
	14 Additional child tax credit from Form 8812			
	15 Credits from Form 2439, Form 4136, or Form 8885			
	16 Amount paid with request for extension of time to file (see page 4)			
	17 Amount of tax paid with original return plus additional tax paid after it was filed			0
	18 Total payments. Add lines 11 through 17 in column C			5642 ²⁰
Refund or Amount You Owe				
	19 Overpayment, if any, as shown on original return or as previously adjusted by the IRS			10,152 ⁹⁶
	20 Subtract line 19 from line 18 (see page 5)			4510 ³⁶
	21 Amount you owe. If line 10, column C, is more than line 20, enter the difference and see page 5			9756 ³⁶
	22 If line 10, column C, is less than line 20, enter the difference			
	23 Amount of line 22 you want refunded to you			
	24 Amount of line 22 you want applied to your estimated tax	24		

Sign Here
Under penalties of perjury, I declare that I have filed an original return and that I have examined this amended return, including accompanying schedules and statements, and to the best of my knowledge and belief, this amended return is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which the preparer has any knowledge.

Joint return? See page 2. Keep a copy for your records.

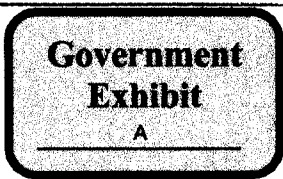
UNDER DURESS 16/24/10 **UNDER DURESS** 16/24/10

Your signature Date Spouse's signature. If a joint return, both must sign. Date

Paid Preparer's Use Only

Preparer's signature Date Check if self-employed Preparer's SSN or PTIN

Firm's name (or yours if self-employed), address, and ZIP code EIN Phone no. ()



Cat. No. 11360L

p. 1 of 7

Form **1040X** (Rev. 11-2003)

Part I Exemptions. See Form 1040 or 1040A instructions.

If you are **not changing your exemptions**, do not complete this part.
 If claiming **more exemptions**, complete lines 25-31.
 If claiming **fewer exemptions**, complete lines 25-30.

	A. Original number of exemptions reported or as previously adjusted	B. Net change	C. Correct number of exemptions															
25 Yourself and spouse <i>Caution.</i> If your parents (or someone else) can claim you as a dependent (even if they chose not to), you cannot claim an exemption for yourself.	2	0	2															
26 Your dependent children who lived with you	0	2	2															
27 Your dependent children who did not live with you due to divorce or separation	0	0	0															
28 Other dependents	0	0	0															
29 Total number of exemptions. Add lines 25 through 28	2	2	4															
30 Multiply the number of exemptions claimed on line 29 by the amount listed below for the tax year you are amending. Enter the result here and on line 4. <table border="1"> <thead> <tr> <th>Tax year</th> <th>Exemption amount</th> <th>But see the instructions for line 4 on page 3 if the amount on line 1 is over:</th> </tr> </thead> <tbody> <tr> <td>2003</td> <td>\$3,050</td> <td>\$104,625</td> </tr> <tr> <td>2002</td> <td>3,000</td> <td>103,000</td> </tr> <tr> <td>2001</td> <td>2,900</td> <td>99,725</td> </tr> <tr> <td>2000</td> <td>2,900</td> <td>96,700</td> </tr> </tbody> </table>	Tax year	Exemption amount	But see the instructions for line 4 on page 3 if the amount on line 1 is over:	2003	\$3,050	\$104,625	2002	3,000	103,000	2001	2,900	99,725	2000	2,900	96,700			12000 ^{2.0}
Tax year	Exemption amount	But see the instructions for line 4 on page 3 if the amount on line 1 is over:																
2003	\$3,050	\$104,625																
2002	3,000	103,000																
2001	2,900	99,725																
2000	2,900	96,700																

31 Dependents (children and other) not claimed on original (or adjusted) return:

(a) First name	Last name	(b) Dependent's social security number	(c) Dependent's relationship to you	(d) <input checked="" type="checkbox"/> if qualifying child for child tax credit (see page 5)	No. of your children on line 31 who:
[Redacted]	[Redacted]	[Redacted]	daughter	<input type="checkbox"/>	<input checked="" type="checkbox"/> lived with you 2 <input type="checkbox"/> did not live with you due to divorce or separation (see page 5). 0 Dependents on line 31 not entered above 0
[Redacted]	[Redacted]	[Redacted]	son	<input type="checkbox"/>	
				<input type="checkbox"/>	
				<input type="checkbox"/>	
				<input type="checkbox"/>	

Part II Explanation of Changes to Income, Deductions, and Credits

Enter the line number from the front of the form for each item you are changing and give the reason for each change. Attach only the supporting forms and schedules for the items changed. If you do not attach the required information, your Form 1040X may be returned. Be sure to include your name and social security number on any attachments.

If the change relates to a net operating loss carryback or a general business credit carryback, attach the schedule or form that shows the year in which the loss or credit occurred. See page 2 of the instructions. Also, check here

- 1. Adding amounts, under duress, as dictated by Fed. Judge Nancy Edmunds
- 3. Amounts changed, under duress, as dictated by Fed. Judge Nancy Edmunds.
- 4. Added dependent children.
- 5, 6, 9 & 11. Amounts changed, under duress, due to using figures dictated by Fed. Judge Nancy Edmunds

Part III Presidential Election Campaign Fund. Checking below will not increase your tax or reduce your refund.

If you did not previously want \$3 to go to the fund but now want to, check here
 If a joint return and your spouse did not previously want \$3 to go to the fund but now wants to, check here



p 2 of 7

***STATEMENT CONTROLLING SIGNATURES ON FORM 1040X FOR 2002 BEARING THE NAMES OF PETER ERIC HENDRICKSON AND/OR DOREEN MARIE HENDRICKSON**

The documents to which this statement is constructively attached, being any and all federal tax-related documents concerning the year 2002 completed in 2010 and bearing the signatures of, and/or other identifying information regarding, Peter Eric Hendrickson and/or Doreen Marie Hendrickson, together with all documents associated or associable therewith, are completed under duress and protest and, as dictated, being contrary to law, are categorically not believed by us. The fact that figures appear in certain places on those documents, and are associated with certain labels or designations, and the fact that any figures appear on the forms at all, and/or that our names and/or identifying information appear on those forms, and/or that our signatures appear on those forms is solely because we have been coerced under threat of imprisonment into putting figures we believe are not indicated by law, and which are maliciously specified by other persons into those places and onto those documents.

The association of any form created by any other person such as a "Form W-2" or "Form 1099-MISC", or the contents of such forms, with any document described above is not an endorsement or adoption by us of anything said on such form, and in fact, we specifically and categorically deny the accuracy of anything said on such forms.

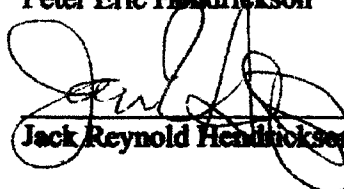
Nothing appearing on any document described above is to be taken as an admission of the receipt of any "income", "wages" "self-employment income", "non-employee compensation", "net earnings from self-employment" or anything else taxable or reflecting the conduct of any taxable activities, or happening of any taxable event under any other name, label or characterization-- It is not such an admission, invitation or authorization.

Due to police-state threats, the signatures or even mere provision of on any documents described above/attached hereto are null and void except as qualified by all provisions and declarations of this statement.

It is especially hypocritical and insulting to all law-abiding Americans that the aforementioned Stalinist coercive diktat, demanding that we sign a document we don't believe in, was crafted by minions of Treasury Secretary Timothy Geithner, a known, serial, never-prosecuted income tax cheat of the most brazen sort.


Peter Eric Hendrickson 6-24-10
Date


Doreen Marie Hendrickson 6/24/10
Date


Jack Reynold Hendrickson Jr. (witness) 6-24-10


Philip Richard Lucas (witness) 6/24/10

Form **1040X**

Department of the Treasury—Internal Revenue Service

Amended U.S. Individual Income Tax Return

OMB No. 1545-0091

(Rev. November 2003)

▶ See separate instructions.

This return is for calendar year ▶ 2003, or fiscal year ended ▶

Please print or type	Your first name and initial <u>Peter E.</u>	Last name <u>Hendrickson</u>	Your social security number [REDACTED]	
	If a joint return, spouse's first name and initial <u>Doreen M.</u>	Last name <u>Hendrickson</u>	[REDACTED]	
	Home address (no. and street) or P.O. box if mail is not delivered to your home <u>232 Oriole St.</u>		Apt. no.	Phone number ()
	City, town or post office, state, and ZIP code. If you have a foreign address, see page 2 of the instructions. <u>Commerce Twp, MI 48382</u>			For Paperwork Reduction Act Notice, see page 8.

- A** If the name or address shown above is different from that shown on the original return, check here
- B** Has the original return been changed or audited by the IRS or have you been notified that it will be? Yes No
- C** Filing status. Be sure to complete this line. **Note.** You cannot change from joint to separate returns after the due date.
- On original return ▶ Single Married filing jointly Married filing separately Head of household Qualifying widow(er)
- On this return ▶ Single Married filing jointly Married filing separately Head of household* Qualifying widow(er)
- * If the qualifying person is a child but not your dependent, see page 2.

Use Part II on the back to explain any changes

	A. Original amount or as previously adjusted (see page 2)	B. Net change—amount of increase or (decrease)—explain in Part II	C. amount
Income and Deductions (see pages 2-6)			
1 Adjusted gross income (see page 3)	1 <u>286.14</u>	<u>59,303.71</u>	<u>59,689.85</u>
2 Itemized deductions or standard deduction (see page 3)	2 <u>25,222.21</u>		<u>25,000.21</u>
3 Subtract line 2 from line 1	3 <u><9213.86></u>		<u>50,089.64</u>
4 Exemptions. If changing, fill in Parts I and II on the back	4 <u>6100.00</u>	<u>6100.00</u>	<u>12,200.00</u>
5 Taxable income. Subtract line 4 from line 3	5 <u>283.44</u>	<u>37,605.71</u>	<u>27,889.64</u>
Tax Liability			
6 Tax (see page 4). Method used in col. C: <u>Tables</u>	6 <u>283.34</u>	<u>4952.66</u>	<u>4991.00</u>
7 Credits (see page 4)	7		
8 Subtract line 7 from line 6. Enter the result but not less than zero	8		<u>428.33</u>
9 Other taxes (see page 4)	9	<u>401.37</u>	<u>401.37</u>
10 Total tax. Add lines 8 and 9	10		<u>5232.37</u>
Payments			
11 Federal income tax withheld and excess social security and tier 1 RRTA tax withheld. If changing, see page 4	11 <u>10,222.20</u>	<u>332.38</u>	<u>5620.20</u>
12 Estimated tax payments, including amount applied from prior year's return	12		
13 Earned income credit (EIC)	13		
14 Additional child tax credit from Form 8812	14		
15 Credits from Form 2439, Form 4136, or Form 8885	15		
16 Amount paid with request for extension of time to file (see page 4)	16		
17 Amount of tax paid with original return plus additional tax paid after it was filed	17		
18 Total payments. Add lines 11 through 17 in column C	18		<u>5620.20</u>

Refund or Amount You Owe

19 Overpayment, if any, as shown on original return or as previously adjusted by the IRS	19 <u>10,222.20</u>
20 Subtract line 19 from line 18 (see page 5)	20 <u>4160.20</u>
21 Amount you owe. If line 10, column C, is more than line 20, enter the difference and see page 5	21 <u>9840.25</u>
22 If line 10, column C, is less than line 20, enter the difference	22
23 Amount of line 22 you want refunded to you	23
24 Amount of line 22 you want applied to your estimated tax	24

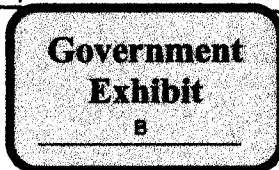
Sign Here

Joint return? See page 2. Keep a copy for your records.

Under penalties of perjury, I declare that I have filed an original return and that I have examined this amended return, including accompanying schedules and statements, and to the best of my knowledge and belief, this amended return is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which the preparer has any knowledge.

UNDER DURESS 10/24/10 UNDER DURESS 10/24/10

Paid Preparer's Use Only	Preparer's signature	Date	Check if self-employed <input type="checkbox"/>	Preparer's SSN or PTIN
	Firm's name (or yours if self-employed), address, and ZIP code	EIN	Phone no. ()	



Cat. No. 11360L

Form 1040X (Rev. 11-2003)

p 1 of 9

Part I Exemptions. See Form 1040 or 1040A instructions.

If you are **not changing your exemptions**, do not complete this part.
 If claiming **more exemptions**, complete lines 25-31.
 If claiming **fewer exemptions**, complete lines 25-30.

A. Original number of exemptions reported or as previously adjusted

B. Net change

C. Correct number of exemptions

25	Yourself and spouse	25	2	0	2
Caution. If your parents (or someone else) can claim you as a dependent (even if they chose not to), you cannot claim an exemption for yourself.					
26	Your dependent children who lived with you	26	0	2	2
27	Your dependent children who did not live with you due to divorce or separation	27			
28	Other dependents	28			
29	Total number of exemptions. Add lines 25 through 28	29	2	2	4
30	Multiply the number of exemptions claimed on line 29 by the amount listed below for the tax year you are amending. Enter the result here and on line 4.	30	6100	6100	12,200

But see the instructions for line 4 on page 3 if the amount on line 1 is over:

Tax year	Exemption amount	
2003	\$3,050	\$104,625
2002	3,000	103,000
2001	2,900	99,725
2000	2,800	96,700

31 Dependents (children and other) not claimed on original (or adjusted) return:

No. of your children on line 31 who:

• lived with you 2

• did not live with you due to divorce or separation (see page 5).

Dependents on line 31 not entered above

(a) First name	Last name	(b) Dependent's social security number	(c) Dependent's relationship to you	(d) <input checked="" type="checkbox"/> if qualifying child for child tax credit (see page 5)
[Redacted]	[Redacted]	[Redacted]	daughter	<input type="checkbox"/>
[Redacted]	[Redacted]	[Redacted]	son	<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>

Part II Explanation of Changes to Income, Deductions, and Credits

Enter the line number from the front of the form for each item you are changing and give the reason for each change. Attach only the supporting forms and schedules for the items changed. If you do not attach the required information, your Form 1040X may be returned. Be sure to include your name and social security number on any attachments.

If the change relates to a net operating loss carryback or a general business credit carryback, attach the schedule or form that shows the year in which the loss or credit occurred. See page 2 of the instructions. Also, check here

1. Adding amounts, under duress, as dictated by Judge Nancy Edmunds.
3. Amounts changed, under duress, as dictated by Fed. Judge Nancy Edmunds.
4. Added dependent children.
- 5, 6, 9 & 11. Amounts changed, under duress, due to using figures dictated by Fed. Judge Nancy Edmunds.

Part III Presidential Election Campaign Fund. Checking below will not increase your tax or reduce your refund.

If you did not previously want \$3 to go to the fund but now want to, check here

If a joint return and your spouse did not previously want \$3 to go to the fund but now wants to, check here



***STATEMENT CONTROLLING SIGNATURES ON FORM 1040X FOR 2003 BEARING THE NAMES OF PETER ERIC HENDRICKSON AND/OR DOREEN MARIE HENDRICKSON**

The documents to which this statement is constructively attached, being any and all federal tax-related documents concerning the year 2003 completed in 2010 and bearing the signatures of, and/or other identifying information regarding, Peter Eric Hendrickson and/or Doreen Marie Hendrickson, together with all documents associated or associable therewith, are completed under duress and protest and, as dictated, being contrary to law, are categorically not believed by us. The fact that figures appear in certain places on those documents, and are associated with certain labels or designations, and the fact that any figures appear on the forms at all, and/or that our names and/or identifying information appear on those forms, and/or that our signatures appear on those forms is solely because we have been coerced under threat of imprisonment into putting figures we believe are not indicated by law, and which are maliciously specified by other persons into those places and onto those documents.

The association of any form created by any other person such as a "Form W-2" or "Form 1099-MISC", or the contents of such forms, with any document described above is not an endorsement or adoption by us of anything said on such form, and in fact, we specifically and categorically deny the accuracy of anything said on such forms.

Nothing appearing on any document described above is to be taken as an admission of the receipt of any "income", "wages" "self-employment income", "non-employee compensation", "net earnings from self-employment" or anything else taxable or reflecting the conduct of any taxable activities, or happening of any taxable event under any other name, label or characterization-- It is not such an admission, invitation or authorization.

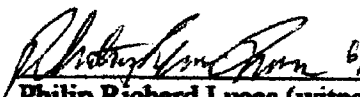
Due to police-state threats, the signatures or even mere provision of on any documents described above/attached hereto are null and void except as qualified by all provisions and declarations of this statement.

It is especially hypocritical and insulting to all law-abiding Americans that the aforementioned Stalinist coercive diktat, demanding that we sign a document we don't believe in, was crafted by minions of Treasury Secretary Timothy Geithner, a known, serial, never-prosecuted income tax cheat of the most brazen sort.


Peter Eric Hendrickson 6-24-10
Date


Doreen Marie Hendrickson 6/24/10
Date


Jack Reynold Hendrickson Jr. (witness) 6-24-10


Philip Richard Lucas (witness) 6/24/10

**IN THE UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF MICHIGAN
SOUTHERN DIVISION**

UNITED STATES OF AMERICA,

Plaintiff,

v.

**PETER ERIC HENDRICKSON and
DOREEN M. HENDRICKSON,**

Defendants.

§
§
§
§
§
§
§
§
§
§

**Case No. 2:06-CV-11753
Judge Nancy G. Edmunds**

U.S. DISTRICT COURT
EAST DISTRICT MICHIGAN
DETROIT, MI

11 JAN -7 PM 2:39

FILED

AFFIDAVIT OF DOREEN HENDRICKSON

Pursuant to the Order of the Court filed December 17, 2010 (Docket #83), I, Doreen M. Hendrickson, submit the following affidavit, prepared concurrently with and appended to the returns that are the subject of that order.

1. I am a defendant in the above-captioned matter, appearing *pro se*.
2. I affirm these matters to be true of my personal knowledge and, if called to do so, could and would competently testify thereto.
3. Judge Nancy Edmunds of this Court issued orders on May 2, 2010 and June 10, 2010 and again on December 17, 2010 that my husband, Peter E. Hendrickson, and I prepare and “file” returns that “amend” the original returns for 2002 and 2003 that we filed on August 14, 2003 and April 8, 2004, respectively, and which were duly processed by the IRS.

4. We signed jurats on those original returns because we believed them to be true, correct and complete to the best of our knowledge on the date of signing.

5. I affirm that the numbers we reported on those returns are correct, that those returns remain true, correct and complete as to our testimony regarding the extent of any privileged or taxable activities for those years, and that they are not in need of any amendment. We have no need or desire to amend them and would not do so unless coerced or under duress.

6. True and correct copies of IRS Official Certificates of Assessment, attached as Exhibit A hereto, show we have no tax indebtedness to the U.S. government for tax years 2002 and 2003. These certificates show the dates when our original returns were filed and our overpayments credited.

7. Judge Edmunds has ordered us to adopt and assert, without rebuttal or objection, amounts reported on W-2s and 1099s by third party payers that we already corrected in rebutting instruments in our original returns, and to refrain from reporting any income figures from our own personal knowledge that differ from those erroneous third-party assertions.

8. Judge Edmunds has threatened that if we do not prepare these returns with the numbers and third-party testimony dictated by the government and the court, or if we do prepare them but "undermine the verity of the returns" by repudiating our signatures or writing "UNDER DURESS" over our signatures, we will be in contempt of the judge's order and go to jail.

9. I attended a hearing regarding the government's motion for contempt on December 15, 2010 in which I testified. I was not told how long I would be given to speak. I read my statement because I was extremely nervous. Judge Edmunds, however, did not allow me to read into the record all of my prepared statement of my testimony, attached hereto in its

entirety as Exhibit B; further, she interrupted me three times and ordered me to “sit down” before I was finished.

10. As soon as I began reading my statement into the record, Judge Edmunds covered her face with her hands, sighed, rolled her eyes, and during my testimony sat with her head in her hand and elbow on her bench, appearing to be bored and annoyed. She asked me no questions about my statement, and did not appear to be giving any consideration to what I was saying.

11. Judge Edmunds stated at a hearing on June 10, 2010 the following, which language I quoted to the judge at the December 15 hearing:

“If you want to file something along with your return that states that you disagree with having to file it and that you disagree that they’re wages and you disagree that there are taxes owed on it, append whatever you want to your return...”

Hearing Transcript, 6/10/10, p. 7, lines 3-6.

“I’m giving you the option of filing these amended returns with an explanatory statement that you disagree with it. You may do that.”

Hearing Transcript, 6/10/10, p. 8, Lines 12-14.

“I am giving you the option of filing an affidavit or anything you want with your tax return...”

Hearing Transcript, 6/10/10, p. 9, Lines 10-11.

12. At the hearing on December 15, 2010, the judge stated that what she had really said in the June hearing was that “with your tax return” meant “a separate filing” from the tax return: “That means a separate filing, and that’s what I said, a separate filing” (Hearing Transcript, 12/17/10, p. 13, lines 5-6 (see 12:16 – 13:12)), even though the transcript shows she used the words “with” and “along with” and “append to” and not the word “separate.”

13. Judge Edmunds then stated in open court, in front of strangers and my children (including my minor son), the threat "you're going to jail" three times on pp. 13-14.

14. The judge's words and demeanor, and her shouting, caused me to feel intimidated, frightened, nervous, confused, depressed and profoundly upset.

15. The "amended" returns we filed in response to the two previous orders of the court, Docket Nos. 34 and 68, complied not only with those orders but also with the option given to us by the judge at the June 10 hearing.

16. In the Order of December 17, 2010, the judge withdrew that "option" she had given us at the June hearing and ordered us to file "valid" tax returns, "in usable form, that in no way undermine the verity of the returns, by January 7, 2011" or be found "in further contempt."

17. Since we believe the returns the court and the government are demanding of us *have no verity*, I am confused by this order and do not know how to comply with it without perjuring myself and exposing myself to civil penalties, prosecution and possible imprisonment. I perceive the judge's words and orders in this matter to be overt threats to my freedom should I fail to adopt the testimony of another as my own and file with the IRS and Department of Justice documents I know to be false and perjurous in order to create the appearance of a debt owed to the government.

18. For this reason, and because I am under duress, I submit my "amended" returns for the years 2002 and 2003, a true and authentic copy of which are attached hereto as Exhibit C, per the specifications dictated to me by the government and the court. I do so under extreme protest and with a reservation of all my rights under Constitutional, common and statutory law. I do so in spite of my firm belief that the judge has suborned perjury in violation of 18 U.S.C.

§1622 and violated the provisions of the criminal statute against procuring false returns at 26 U.S.C. §7206(2), because I am afraid of being thrown in jail and deprived of care for and custody of my minor son.

19. I am submitting these "amended" returns with the filing status Married Filing Separately, and do not speak for my husband nor file returns on his behalf.

20. I further disclaim these coerced amended returns because they are wholly false and fraudulent and not the product of my free will, but rather a product of the imposition of the power of the government and court over my civil liberties and person. For the same reasons, I further give notice that I disclaim any responsibility for these instruments and deny any debt or obligation that might be alleged to be created thereby.

21. I am the master of my own signature. The fact that my signature and other identifying information appears on these "amended" tax returns for 2002 and 2003 (a copy of which is attached hereto as Exhibit C), being a result of duress and coercion, does not in any way represent my endorsement of the truth of the contents of those documents, which contents I categorically deny as being true, correct, or indicated by law. My signature, along with figures and other information, is only placed on these forms under duress and coercion, and as such is meant in compliance of a court order, and not in support of the verity of the contents thereof.

22. If any form created by any other person such as a "Form W-2" or "Form 1099," or the contents of such forms, is associated with any document described above, I do not endorse or adopt anything said on such form and, in fact, I specifically and categorically deny the accuracy of anything said on such forms.

23. I do not mean for the filing or submission of these "amended" returns for 2002 and 2003 to be taken as an admission of the receipt of any "income," "wages," "self-employment income," "non-employee compensation," "net earnings from self-employment" or anything else taxable or reflecting the conduct of any taxable activities, or happening of any taxable event under any other name, label or characterization. I do not so admit or report of my own free will.

I swear that the foregoing is true and correct to the best of my knowledge.

Executed on January 7, 2011.

Doreen M Hendrickson
Doreen M. Hendrickson
Defendant *Pro Se*

ROY C. LEONARD
Notary Public, State of Michigan
County of Oakland
My Commission Expires Feb. 02, 2015
Acting in the County of Wayne

[seal]

Subscribed and sworn to or

affirmed before me this date:

January 7, 2011

My Commission Expires:

02/02/2015

1040X

(Rev. January 2010)

Department of the Treasury—Internal Revenue Service
Amended U.S. Individual Income Tax Return

OMB No. 1545-0074

▶ See separate instructions.

Your first name and middle initial Doreen M	Your last name Hendrickson	Your social security number [REDACTED]
If a joint return, your spouse's first name and middle initial	Your spouse's last name	Your spouse's social security number
Your current home address (number and street). If you have a P.O. box, see page 5 of the instructions. 232 Oriole St	Apt. no.	Your phone number
Your city, town or post office, state, and ZIP code. If you have a foreign address, see page 5 of instructions. Commerce Twp, MI 48382		

All filers must complete lines A, B, and C.

A Amended return filing status. You must check one box even if you are not changing your filing status. *Caution. You cannot change your filing status from joint to separate returns after the due date.*

- Single Married filing jointly Married filing separately
 Qualifying widow(er) Head of household (If the qualifying person is a child but not your dependent, see page 5 of instructions.)

B This return is for calendar year 2009 2008 2007 2006

Other year. Enter one: calendar year **2002** or fiscal year (month and year ended):

C Explanation of changes. In the space provided below, tell us why you are filing Form 1040X.

See Affidavit of Doreen Hendrickson filed 1/07/2011 in U.S. District Court Eastern District of Michigan Case No. 2:06-CV-11753

Income and Deductions	Correct Amount
1 Adjusted gross income (see page 6 of instructions). If net operating loss (NOL) carryback is included, check here <input type="checkbox"/>	1 3773-
2 Itemized deductions or standard deduction (see page 6 of instructions)	2 3925-
3 Subtract line 2 from line 1	3 (152)
4 Exemptions. If changing, complete the Exemptions section on the back and enter the amount from line 30 (see page 6 of instructions)	4 3000-
5 Taxable income. Subtract line 4 from line 3	5 (3152)
Tax Liability	
6 Tax (see page 7 of instructions). Enter method used to figure tax:	6
7 Credits (see page 8 of instructions). If general business credit carryback is included, check here <input type="checkbox"/>	7
8 Subtract line 7 from line 6. If the result is zero or less, enter -0-	8
9 Other taxes (see page 8 of instructions)	9
10 Total tax. Add lines 8 and 9	10 0
Payments	
11 Federal income tax withheld and excess social security and tier 1 RRTA tax withheld (if changing, see page 8 of instructions)	11
12 Estimated tax payments, including amount applied from prior year's return (see page 8 of instructions)	12
13 Earned income credit (EIC) (see page 8 of instructions)	13
14 Refundable credits from <input type="checkbox"/> Schedule M or Form(s) <input type="checkbox"/> 2439 <input type="checkbox"/> 4136 <input type="checkbox"/> 5405 <input type="checkbox"/> 8801 <input type="checkbox"/> 8812 <input type="checkbox"/> 8863 <input type="checkbox"/> 8885 or <input type="checkbox"/> other (specify):	14
15 Total amount paid with request for extension of time to file, tax paid with original return, and additional tax paid after return was filed (see page 9 of instructions)	15
16 Total payments. Add lines 11 through 15	16 0
Refund or Amount You Owe (Note. Allow 8-12 weeks to process Form 1040X.)	
17 Overpayment, if any, as shown on original return or as previously adjusted by the IRS (see page 9 of instructions)	17
18 Subtract line 17 from line 16 (if less than zero, see page 9 of instructions)	18
19 Amount you owe. If line 10 is more than line 18, enter the difference (see page 9 of instructions)	19 0
20 If line 10 is less than line 18, enter the difference. This is the amount overpaid on this return	20
21 Amount of line 20 you want refunded to you	21
22 Amount of line 20 you want applied to your (enter year):	estimated tax 22

Complete and sign this form on Page 2.

Exemptions

Complete this part only if you are:

- Increasing or decreasing the number of exemptions (personal and dependents) claimed on line 6d of the return you are amending, or
- Increasing or decreasing the exemption amount for housing individuals displaced by Hurricane Katrina or a Midwestern disaster.

See Form 1040 or Form 1040A instructions and page 10 of Form 1040X instructions.

	Correct Number or Amount
23 Yourself and spouse. <i>Caution. If someone can claim you as a dependent, you cannot claim an exemption for yourself</i>	23
24 Your dependent children who lived with you	24
25 Your dependent children who did not live with you due to divorce or separation	25
26 Other dependents	26
27 Total number of exemptions. Add lines 23 through 26	27
28 Multiply the number of exemptions claimed on line 27 by the exemption amount shown in the instructions for line 28 for the year you are amending (see page 10 of instructions)	28
29 If you are claiming an exemption amount for housing individuals displaced by Hurricane Katrina, enter the amount from Form 8914, line 6 for 2006. If you are claiming an exemption amount for housing individuals displaced by a Midwestern disaster, enter the amount from Form 8914, line 2 for 2008, or line 6 for 2009	29
30 Add lines 28 and 29. Enter the result here and on line 4 on page 1 of this form	30
31 List ALL dependents (children and others) claimed on this amended return. If more than 4 dependents, see page 10 instructions.	

(a) First name	Last name	(b) Dependent's social security number	(c) Dependent's relationship to you	(d) Check box if qualifying child for child tax credit (see page 10 of instructions)
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>

Presidential Election Campaign Fund

Checking below will not increase your tax or reduce your refund.

- Check here if you did not previously want \$3 to go to the fund, but now do.
- Check here if this is a joint return and your spouse did not previously want \$3 to go to the fund, but now does.

Checklist

Before mailing this form, remember to

- Complete name, address, and social security number
- Complete lines A, B, and C on page 1
- Complete lines 1 through 22 on page 1
- Complete lines 23 through 31 on page 2, if required
- Attach any supporting documents and new or changed forms and schedules
- Sign and date this form

Sign Here


Remember to keep a copy of this form for your records.

Under penalties of perjury, I declare that I have filed an original return and that I have examined this amended return, including accompanying schedules and statements, and to the best of my knowledge and belief, this amended return is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information about which the preparer has any knowledge.


1/7/10

Your signature Date Spouse's signature. If a joint return, both must sign. Date

Paid Preparer's Use Only


Date

Preparer's signature Date

Firm's name (or yours if self-employed), address, and ZIP code

Check if self-employed

Preparer's SSN or PTIN

Phone number

EN

1040X

(Rev. January 2010)

Department of the Treasury—Internal Revenue Service

Amended U.S. Individual Income Tax Return

OMB No. 1545-0074

▶ See separate instructions.

Your first name and middle initial Doreen M		Your last name Hendrickson	Your social security number [REDACTED]
If a joint return, your spouse's first name and middle initial		Your spouse's last name	Your spouse's social security number
Your current home address (number and street). If you have a P.O. box, see page 5 of the instructions. 232 Oriole St		Apt. no.	Your phone number
Your city, town or post office, state, and ZIP code. If you have a foreign address, see page 5 of instructions. Commerce Twp, MI 48382			

All filers must complete lines A, B, and C.

A Amended return filing status. You must check one box even if you are not changing your filing status. **Caution.** You cannot change your filing status from joint to separate returns after the due date.

Single Married filing jointly Married filing separately
 Qualifying widow(er) Head of household (if the qualifying person is a child but not your dependent, see page 5 of instructions.)

B This return is for calendar year 2009 2008 2007 2006
Other year. Enter one: calendar year **2003** or fiscal year (month and year ended):

C Explanation of changes. In the space provided below, tell us why you are filing Form 1040X.

See Affidavit of Doreen Hendrickson filed 1/07/2011
 in U.S. District Court Eastern District of Michigan
 Case No. 2:06-CV-11753

Income and Deductions	Correct Amount
1 Adjusted gross income (see page 6 of instructions). If net operating loss (NOL) carryback is included, check here <input type="checkbox"/>	1 3188.50
2 Itemized deductions or standard deduction (see page 6 of instructions)	2 4750-
3 Subtract line 2 from line 1	3 (1561.50)
4 Exemptions. If changing, complete the Exemptions section on the back and enter the amount from line 30 (see page 6 of instructions)	4 3050-
5 Taxable income. Subtract line 4 from line 3	5 (4611.50)
Tax Liability	
6 Tax (see page 7 of instructions). Enter method used to figure tax:	6
7 Credits (see page 8 of instructions). If general business credit carryback is included, check here <input type="checkbox"/>	7
8 Subtract line 7 from line 6. If the result is zero or less, enter -0-	8
9 Other taxes (see page 8 of instructions)	9
10 Total tax. Add lines 8 and 9	10 0
Payments	
11 Federal income tax withheld and excess social security and tier 1 RRTA tax withheld (if changing, see page 8 of instructions)	11
12 Estimated tax payments, including amount applied from prior year's return (see page 8 of instructions)	12
13 Earned income credit (EIC) (see page 8 of instructions)	13
14 Refundable credits from <input type="checkbox"/> Schedule M or Form(s) <input type="checkbox"/> 2439 <input type="checkbox"/> 4136 <input type="checkbox"/> 5405 <input type="checkbox"/> 8801 <input type="checkbox"/> 8812 <input type="checkbox"/> 8883 <input type="checkbox"/> 8885 or <input type="checkbox"/> other (specify):	14
15 Total amount paid with request for extension of time to file, tax paid with original return, and additional tax paid after return was filed (see page 9 of instructions)	15
16 Total payments. Add lines 11 through 15	16 0
Refund or Amount You Owe (Note. Allow 8-12 weeks to process Form 1040X.)	
17 Overpayment, if any, as shown on original return or as previously adjusted by the IRS (see page 9 of instructions)	17
18 Subtract line 17 from line 16 (if less than zero, see page 9 of instructions)	18
19 Amount you owe. If line 10 is more than line 18, enter the difference (see page 9 of instructions)	19 0
20 If line 10 is less than line 18, enter the difference. This is the amount overpaid on this return	20
21 Amount of line 20 you want refunded to you	21
22 Amount of line 20 you want applied to your (enter year): estimated tax 22	

Complete and sign this form on Page 2.

1040X (Rev. 01-2010)

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				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>

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Checklist

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Sign Here

Remember to keep a copy of this form for your records.

Under penalties of perjury, I declare that I have filed an original return and that I have examined this amended return, including accompanying schedules and statements, and to the best of my knowledge and belief, this amended return is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information about which the preparer has any knowledge.


1/7/10

Your signature Date Spouse's signature. If a joint return, both must sign. Date

Paid Preparer's Use Only

Preparer's signature Date

Firm's name (or yours if self-employed), address, and ZIP code

Check if self-employed

Preparer's SSN or PTIN Phone number EIN

AFFIDAVIT OF DOREEN HENDRICKSON

1. I affirm these matters to be true of my personal knowledge and, if called to do so, could and would competently testify thereto.

2. I do not believe that *“only federal, state or local government workers are liable for the payment of federal income tax or subject to the withholding of federal income, social security and Medicare taxes from their wages under the internal revenue laws”*.

3. I have never based the content I provided on any tax-related instrument or the conclusions reflected therein on the notion that *“only federal, state or local government workers are liable for the payment of federal income tax or subject to the withholding of federal income, social security and Medicare taxes from their wages under the internal revenue laws*.

4. The content to which I attested as being what I know and believe to be true, complete and correct on the tax-related documents I freely signed concerning 2002, 2003 and 2008, and the conclusions reflected therein, are informed by my awareness that the United States Constitution prohibits the imposition of federal capitations and other direct taxes other than by the mechanism of apportionment at Article 1, Section 2, Clause 3 and Article 1, Section 9, Clause 4.

5. That content and those conclusions are further informed by my awareness that the United States Supreme Court and other authorities have repeatedly and consistently declared that the rules laid down in Article 1, Section 2, Clause 3 and Article 1, Section 9, Clause 4 are unaffected, unrevoked and un-repealed by the 16th Amendment to the US Constitution or any other, as in the following instances:

“We are of opinion, however, that the confusion is not inherent, but rather arises from the [erroneous assumption] that the 16th Amendment provides for a hitherto unknown power of taxation; that is, a power to levy an income tax which, although direct, should not be subject to the regulation of apportionment applicable to all other direct taxes.” [an error which is obvious, since it would cause] “...one provision of the Constitution [to] destroy another; that is, [it] would result in bringing the provisions of the Amendment [supposedly] exempting a direct tax from apportionment into irreconcilable conflict with the general requirement that all direct taxes be apportioned.”

Brushaber v. Union Pacific RR Co. , 240 U.S. 1 (1916)

“[T]he amendment made it possible to bring investment income within the scope of the general income-tax law, but did not change the character of the tax. It is still fundamentally an excise or

” rry Department legislative draftsman F. Morse Hubbard summarizing the ruling for ess in testimony in 1943 (House Congressional Record, March 27, 1943, p. 2580);

DEFENDANT'S EXHIBIT
CASE NO. <u>13-cr-20371</u>
EXHIBIT NO. <u>1</u>

"The Amendment, the [Supreme] court said [in its unanimous ruling in Brushaber v. Union Pacific RR Co., 240 U.S. 1 (1916)], judged by the purpose for which it was passed, does not treat income taxes as direct taxes but simply removed the ground which led to their being considered as such in the Pollock case, namely, the source of the income. Therefore, they are again to be classified in the class of indirect taxes to which they by nature belong."

Cornell Law Quarterly, 1 Cornell L. Q. 298 (1915-16);

"The Supreme Court, in a decision written by Chief Justice White, first noted that the Sixteenth Amendment did not authorize any new type of tax, nor did it repeal or revoke the tax clauses of Article I of the Constitution, quoted above. Direct taxes were, notwithstanding the advent of the Sixteenth Amendment, still subject to the rule of apportionment..."

Legislative Attorney of the American Law Division of the Library of Congress Howard M. Zaritsky in his 1979 Report No. 80-19A, entitled 'Some Constitutional Questions Regarding the Federal Income Tax Laws'.

"The Sixteenth Amendment, although referred to in argument, has no real bearing and may be put out of view. As pointed out in recent decisions, it does not extend the taxing power to new or excepted subjects..."

Peck v. Lowe, 247 U.S. 165 (1918);

"[T]he settled doctrine is that the Sixteenth Amendment confers no power upon Congress to define and tax as income without apportionment something which theretofore could not have been properly regarded as income."

Taft v. Bowers, 278 US 470, 481 (1929).

"[T]he sole purpose of the Sixteenth Amendment was to remove the apportionment requirement for whichever incomes were otherwise taxable. 45 Cong. Rec. 2245-2246 (1910); id. at 2539; see also Brushaber v. Union Pacific R. Co., 240 U. S. 1, 240 U. S. 17-18 (1916)"

So. Carolina v. Baker, 485 U.S. 505 (1988).

6. That content and those conclusions are further informed by my awareness that Constitutional "capitations", which remain imposable only by the mechanism of apportionment, have been acknowledged by the United States Supreme Court to be what Adam Smith described as such in his 1776 treatise, 'An Inquiry into the Nature and Causes of the Wealth of Nations':

"..[Secretary of the Treasury] Albert Gallatin, in his Sketch of the Finances of the United States, published in November, 1796, said: 'The most generally received opinion, however, is that, by direct taxes in the constitution, those are meant which are raised on the capital or revenue of the people;...'

*...
"He then quotes from Smith's Wealth of Nations, and continues: 'The remarkable coincidence of the clause of the constitution with this passage in using the word 'capitation' as a generic expression, including the different species of direct taxes-- an acceptance of the word peculiar, it is believed, to Dr. Smith-- leaves little doubt that the framers of the one had the other in view at the time, and that they, as well as he, by direct taxes, meant those paid directly from the falling immediately on the revenue;...'"*

Pollock v. Farmer's Loan & Trust, 157 U.S. 429 (1895).

7. That content and those conclusions are further informed by my awareness that Adam Smith's definition of capitations includes, among other things:

"The taxes which, it is intended, should fall indifferently upon every different species of revenue, are capitation taxes," ... "Capitation taxes, if it is attempted to proportion them to the fortune or revenue of each contributor, become altogether arbitrary. The state of a man's fortune varies from day to day, and without an inquisition more intolerable than any tax, and renewed at least once every year, can only be guessed at." ... "Capitation taxes, so far as they are levied upon the lower ranks of people, are direct taxes upon the wages of labour, and are attended with all the inconveniences of such taxes." ... "In the capitation which has been levied in France without any interruption since the beginning of the present century, the highest orders of people are rated according to their rank by an invariable tariff; the lower orders of people, according to what is supposed to be their fortune, by an assessment which varies from year to year."

Adam Smith, 'An Inquiry into the Nature and Causes of the Wealth of Nations', Book V, Ch. II, Art. IV (1776)

8. That content and those conclusions are further informed by my awareness that Adam Smith used the common word 'wages' in his work, not the custom-defined term of the same spelling found in the modern revenue laws, thus declaring that among other things, a tax upon common pay-for-labor is a capitation; and also that Smith includes elsewhere in his definition of "capitations" a version imposed under the label "poll taxes," described as taxes assessed as (or on) a portion of an individual's annual gains.

9. That content and those conclusions are further informed by my awareness that Bouvier's Law Dictionary, 6th Ed. (1856), the official law dictionary of Congress in the middle of the 19th century when the income tax was first enacted, and which, in harmony and concert with Adam Smith's definitions, illuminates Congressional intentions as to what their newly-enacted unapportioned "income tax" of 1862 is, and can be, and isn't, and cannot be, contains the following definition:

"CAPITATION, A poll tax; an imposition which is yearly laid on each person according to his estate and ability."

10. The content to which I attested as being what I know and believe to be true, complete and correct on the tax-related documents I freely signed concerning 2002, 2003 and 2008, and the conclusions reflected therein, are informed by my belief that in light of the foregoing, however much it may have been carefully crafted to appear otherwise, the unapportioned income tax cannot and does not fall on:

- "all that comes in";
- "every different species of revenue";
- "the fortune or revenue of each contributor";
- "the [common-meaning] wages of labour";
- "what is supposed to be one's fortune [per] an assessment which varies from year to year"; or
- "[an assessed percentage] of [one's] annual gains;

and it is therefore axiomatic that what qualifies as "income" subject to the tax must be only a specialized and distinguished subclass of gains.

11. That content and those conclusions are further informed by my awareness that the United States Supreme Court and other authorities, including Congress and the United States Department of Treasury, have repeatedly and consistently declared the "income tax" to be an excise tax, as in the following:

"I hereby certify that the following is a true and faithful statement of the gains, profits, or income of _____, of the _____ of _____, in the county of _____, and State of _____, whether derived from any kind of property, rents, interest, dividends, salary, or from any profession, trade, employment, or vocation, or from any other source whatever, from the 1st day of January to the 31st day of December, 1862, both days inclusive, and subject to an income tax under the excise laws of the United States:"

(from the first income tax return form) (emphasis added);

"The income tax is, therefore, not a tax on income [earnings] as such. It is an excise tax with respect to certain activities and privileges which is measured by reference to the income which they produce. "

F. Morse Hubbard, Treasury Department legislative draftsman. House Congressional Record, March 27, 1943, page 2580 (emphasis added);

"...in Springer v. U. S., 102 U.S. 586, it was held that a tax upon gains, profits, and income was an excise or duty, and not a direct tax, within the meaning of the constitution, and that its imposition was not, therefore, unconstitutional. "

Pollock v. Farmer's Loan & Trust, 158 U.S. 601, 1895 (emphasis added);

"...taxation on income was in its nature an excise entitled to be enforced as such, "

Brushaber v. Union Pacific RR. Co., 240 U.S. 1 (1916), quoting and reiterating language used in its ruling in Pollock v. Farmer's Loan and Trust (emphasis added).

"So the [16th] amendment made it possible to bring investment income within the scope of the general income-tax law, but did not change the character of the tax. It is still fundamentally an excise or duty with respect to the privilege of carrying on any activity or owning any property which produces income. "

F. Morse Hubbard, Treasury Department legislative draftsman. House Congressional Record, March 27, 1943, page 2580 (emphasis added).

12. That content and those conclusions are further informed by my awareness that the United States Supreme Court and other authorities have consistently and repeatedly declared "excise taxes" to be taxes on the exercise of privileges, as in the following:

"...the requirement to pay [excise] taxes involves the exercise of privilege. "

Flint v. Stone Tracy Co., 220 U.S. 107 (1911);

"The terms 'excise tax' and 'privilege tax' are synonymous. The two are often used interchangeably. "

American Airways v. Wallace, 57 F.2d 877, 880 (Dist. Ct., M.D. Tenn., 1932);

"The 'Government' is an abstraction, and its possession of property largely constructive. Actual possession and custody of Government property nearly always are in someone who is not himself the Government but acts in its behalf and for its purposes. He may be an officer, an agent, or a contractor. His personal advantages from the relationship by way of salary, profit, or beneficial personal use of the property may be taxed..."

United States v. County of Allegheny, 322 US 174 (1944).

"The income tax... ..is an excise tax with respect to certain activities and privileges which is measured by reference to the income which they produce. The income is not the subject of the tax; it is the basis for determining the amount of tax."

Former Treasury Department legislative draftsman F. Morse Hubbard in testimony before Congress in 1943

*"The obligation to pay an excise is based upon the voluntary action of the person taxed in performing the act, enjoying the privilege or engaging in the occupation which is the subject of the excise, and the element of absolute and unavoidable demand is lacking. * * * The term "excise tax" is synonymous with "privilege tax" and the two are used interchangeably. Whether a tax is characterized in the statute imposing it as a privilege tax or an excise tax is merely a choice of synonymous words, for an excise tax is a privilege tax."*

71 Am. Jur.2d Sec. 24, pp. 319-320

13. That content and those conclusions are further informed by my awareness that "privilege" is defined as:

"PRIVILEGE: A particular benefit or advantage enjoyed by a person, company, or class beyond the common advantages of others citizens. An exceptional or extraordinary power of exemption. A particular right, advantage, exemption, power, franchise, or immunity held by a person or class, not generally possessed by others."

Black's Law Dictionary, 6th edition;

PRIVILEGE. A right peculiar to an individual or body. Ripley v Knight, 123 Mass 519. An advantage held by way of license, franchise, grant, or permission, not possessed by others. Special enjoyment of a good, or exemption from an evil or burden. Wisener v Burrell, 28 Okla 546, 118 P 999. An immunity existing under the law. For tax purposes, any occupation or business which the legislature may declare to be a privilege and tax as such. Seven Springs Water Co. v Kennedy, 156 Tenn 1, 299 SW 792 56 ALR 496. (Civil law.) A tacit hypothecation of a thing without any transfer of the possession of it or of the right to possession. The Glide, 167 US 606, 42 L Ed 296, 17 S Ct 930.

Ballentine's Law Dictionary, 3rd Edition

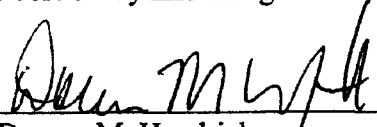
PRIVILEGE, rights. This word, taken its active sense, is a particular law, or a particular disposition of the law, which grants certain special prerogatives to some persons, contrary to common right. In its passive sense, it is the same prerogative granted by the same particular law. Bouvier's Law Dictionary, 6th Ed. (1856).

13. The content to which I attested as being what I know and believe to be true, complete and correct on the tax-related documents I freely signed concerning 2002, 2003 and 2008, and the conclusions reflected therein, are informed by my belief that my economic activities are not extraordinary, not of any special

character, and not distinguished or distinguishable in any way as being within the power of the state to make subject to a charge for the enjoyment thereof, and that in light of the foregoing evidence and authorities nothing I have earned and nothing I have done can properly and honestly be reported on forms intended for the reporting of taxable things other than as I have so reported.

I swear that the foregoing is true and correct to the best of my knowledge.

Executed on June 27, 2013.


Doreen M. Hendrickson

Subscribed and sworn to or

affirmed before me this date: 6/27/2013

[seal]

My Commission Expires: 07/23/2017



ANNETTE M RHODES
NOTARY PUBLIC - STATE OF MICHIGAN
COUNTY OF OAKLAND
My Commission Expires: July 23, 2017
Acting in the County of OAKLAND